

**Exhibit J - Estimate of FY 07-08 Expenditures with FY 06-07  
Cash Flow Pattern (For Reference Only-Not the Department Request)**

	Service Category	FY 07-08 COFRS Actuals (July-September)	FY 06-07 Cash Flow % (July-September)	FY 07-08 Year End ROUGH Projection with FY 06-07 Cash Flow and Line Item Adjustment	FY 07-08 Appropriation <sup>(1)</sup>	Long Bill Appropriation Minus Cash Flow
	<b>ACUTE CARE</b>					
	Physician Services & EPSDT	\$42,236,007	25.00%	\$168,944,026	N/A	N/A
	Emergency Transportation	\$1,064,583	25.00%	\$4,258,334	N/A	N/A
	Non-emergency Medical Transportation	(\$18,256)	25.00%	(\$73,025)	N/A	N/A
	Dental Services	\$12,987,564	25.00%	\$51,950,254	N/A	N/A
	Family Planning	\$48,847	25.00%	\$195,388	N/A	N/A
	Health Maintenance Organizations	\$26,177,092	25.00%	\$104,708,367	N/A	N/A
	Inpatient Hospitals	\$78,500,597	25.00%	\$314,002,388	N/A	N/A
	Outpatient Hospitals	\$27,556,143	25.00%	\$110,224,573	N/A	N/A
	Lab & X-Ray	\$5,188,311	25.00%	\$20,753,245	N/A	N/A
	Durable Medical Equipment	\$18,842,483	25.00%	\$75,369,930	N/A	N/A
	Prescription Drugs	\$48,129,272	25.00%	\$192,517,089	N/A	N/A
	Drug Rebate	(\$4,974,114)	25.00%	(\$19,896,455)	N/A	N/A
	Rural Health Centers	\$1,485,034	25.00%	\$5,940,135	N/A	N/A
	Federally Qualified Health Centers	\$13,762,819	25.00%	\$55,051,278	N/A	N/A
	Co-Insurance (Title XVIII-Medicare)	\$3,587,831	25.00%	\$14,351,323	N/A	N/A
	Breast and Cervical Cancer Treatment Program	\$1,593,496	25.00%	\$6,373,983	N/A	N/A
	Prepaid Inpatient Health Plan Services	\$6,736,103	25.00%	\$26,944,413	N/A	N/A
	Other Medical Services	\$6,339	25.00%	\$25,354	N/A	N/A
	Home Health	\$29,852,237	25.00%	\$119,408,947	N/A	N/A
	Presumptive Eligibility <sup>(2)</sup>	\$1,025,877	25.00%	\$4,103,508		
	<b>Subtotal of Acute Care</b>	<b>\$313,788,264</b>		<b>\$1,255,153,055</b>	<b>\$1,226,353,538</b>	<b>(\$28,799,517)</b>
	<b>COMMUNITY BASED LONG TERM CARE</b>					
	HCBS - Elderly, Blind, and Disabled	\$32,393,661	24.55%	\$131,966,955	N/A	N/A
	HCBS - Mental Illness	\$4,843,943	24.42%	\$19,832,495	N/A	N/A
	HCBS - Disabled Children	\$252,708	19.50%	\$1,296,214	N/A	N/A
	HCBS - Persons Living with AIDS	\$144,319	22.67%	\$636,562	N/A	N/A
	HCBS - Consumer Directed Attendant Support	\$3,762,081	20.02%	\$18,789,851	N/A	N/A
	HCBS - Brain Injury	\$2,583,948	24.51%	\$10,542,576	N/A	N/A
	HCBS - Children with Autism	\$52,453	25.00%	\$209,811	N/A	N/A
	Private Duty Nursing	\$4,940,357	24.24%	\$20,377,974	N/A	N/A
	Hospice	\$6,872,589	24.28%	\$28,310,658	N/A	N/A
	<b>Subtotal of Community Based Long Term Care</b>	<b>\$55,846,058</b>		<b>\$231,963,096</b>	<b>\$229,595,296</b>	<b>(\$2,367,800)</b>
	<b>LONG TERM CARE and INSURANCE</b>					
	Class I Nursing Facilities	\$121,426,324	24.15%	\$502,870,713	\$504,720,396	N/A
	Class II Nursing Facilities	\$511,832	20.08%	\$2,548,355	\$2,206,467	N/A
	Program for All-Inclusive Care for the Elderly	\$12,112,066	25.17%	\$48,127,246	\$57,050,202	N/A
	<b>Subtotal Long Term Care</b>	<b>\$134,050,223</b>		<b>\$553,546,314</b>	<b>\$563,977,065</b>	
	Supplemental Medicare Insurance Benefit	\$14,315,395	24.89%	\$57,504,553	\$88,518,380	N/A
	Health Insurance Buy-In Program	\$217,060	22.25%	\$975,456	\$646,402	N/A
	<b>Subtotal Insurance</b>	<b>\$14,532,454</b>		<b>\$58,480,009</b>	<b>\$89,164,782</b>	
	<b>Subtotal of Long Term Care and Insurance</b>	<b>\$148,582,677</b>		<b>\$612,026,323</b>	<b>\$653,141,847</b>	<b>\$41,115,524</b>
	<b>SERVICE MANAGEMENT</b>					
	Single Entry Points	\$7,096,264	27.01%	\$26,271,183	\$18,850,102	N/A
	Disease Management	\$127,866	26.72%	\$478,549	\$1,008,706	N/A
	Prepaid Inpatient Health Plan Administration	\$0	0.00%	\$4,599,057	\$4,406,875	N/A
	<b>Subtotal Service Management</b>	<b>\$7,224,131</b>		<b>\$31,348,789</b>	<b>\$24,265,683</b>	<b>(\$7,083,106)</b>
	<b>FY 07-08 Subtotal of Actuals and Estimated Expenditure</b>	<b>\$525,441,129</b>		<b>\$2,130,491,263</b>	<b>\$2,133,356,364</b>	<b>\$2,865,101</b>

(1) Amounts include totals from SB 07-239 plus special bills that passed during the 2007 legislative session.

(2) Adjustments to cash flow patterns: For the purposes of this exhibit, the Department assumes an even distribution of expenditure for: Non-Emergency Medical Transportation, the Breast and Cervical Cancer Program, and Presumptive Eligibility. The Department utilizes the FY 04-05 cash flow pattern for Prescription Drugs. For Administrative Service Organization - Administrative Fees, the Department uses the July - September cash flow as funds are administratively moved into this service category on a quarterly basis, and the transfer for the second quarter was not completed until after December had ended.

Because of complex policy changes regarding managed care in FY 06-07, cash flow percentages for Health Maintenance Organizations and Acute Care fee-for-service service categories are likely skewed. Therefore, only for the purpose of this exhibit, the Department estimates that all service categories are 25% complete after the first quarter.

This is a rough projection utilizing past expenditure patterns as a guide to future expenditures. The Cash Flow Pattern is one forecasting tool used to estimate final expenditures on a monthly basis. It is not meant to replace the extensive forecasting used in the official Budget Request and is not always a predictor of future expenditures.